

		FOR BHF USE			

LL2

Supportive Living Facility

2019

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2019)

IMPORTANT NOTICE

THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

I. Facility ID Number: 1000116

Facility Name: CAMBRIDGE HOUSE OF SWANSEA

Address: 3900 SULLIVAN DRIVE SWANSEA 62226

County: ST CLAIR

Telephone Number: (618) 234-8910 Fax # 618 234-8920

Federal Employer ID Number:

Date Current Owners were Certified: 3/11/2009

Type of Ownership:

VOLUNTARY, NON-PROFIT
Charitable Corp.
Trust
IRS Exemption Code

PROPRIETARY
Individual
X Partnership
Corporation
"Sub-S" Corp.
Limited Liability Co.
Trust
Other

GOVERNMENTAL
State
County
Other

In the event there are further questions about this report, please contact:
Name: Danel Erickson Telephone Number: (815) 935-1992
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2019 to 12/31/2019 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed)
(Date)
(Type or Print Name) Greg Echols
(Title) CFO, Gardant Management Solutions

Paid Preparer

(Signed)
(Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) () Fax # ()

MAIL TO: BUREAU OF HEALTH FINANCE
IL DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001
Phone # (217) 782-1630

Facility Name CAMBRIDGE HOUSE OF SWANSEA

Report Period Beginning: 01/01/2019 Ending: 12/31/2019

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units / /

	1	2	3	4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period	
1	100	Single Unit Apartment	100	36,500	1
2	3	Double Unit Apartment	3	1,095	2
3		Other			3
4	103	TOTALS	103	37,595	4

B. Census-For the entire report period.

	1	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	30,998	5,485		36,483	5
6	Double Unit				0	6
7	Other				0	7
8	TOTALS	30,998	5,485	0	36,483	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 97.04%

D. Indicate the number of paid bed-hold days the SLF had during this year

461 Also, indicate the number of unpaid bed-hold days the SLF
had during this year. 0 (Do not include bed-hold days in Section B.)

E. Does page 3 include expenses for services or investments
not directly related to SLF services?

YES NO X

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES NO X

G. List all services provided by your facility for non-residents.
(E.g., day care, "meals on wheels", outpatient therapy)

H. ACCOUNTING BASIS

ACCRUAL X MODIFIED CASH* CASH*

I. Is your fiscal year identical to your tax year? X YES NO

Tax Year: 2019 Fiscal Year: 2019

* All facilities other than governmental must report on the accrual basis.

J. Does the facility have any Illinois Housing Development Authority Loans
outstanding? No If yes, did the facility make all of the
required payments of interest and principle?
If no, explain.

K. Does the facility have any loans from the Federal Home Loan Bank
outstanding? No If yes, did the facility make all of the
required payments of interest and principle?
If no, explain.

L. Does the facility have any loans from the IL Dept of Commerce and
Economic Opportunity outstanding? No If yes, did the facility
make all of the required payments of interest and principle?
If no, explain.

STATE OF ILLINOIS

Page 3

Facility Name: CAMBRIDGE HOUSE OF SWANSEA

Report Period Beginning:

01/01/2019

Ending:

12/31/2019

IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
	A. General Services							
1	Dietary and Food Purchase	290,853	202,429	2,034	495,316	0	495,316	1
2	Housekeeping, Laundry and Maintenance	119,688	52,654	68,277	240,619	0	240,619	2
3	Heat and Other Utilities			175,611	175,611	(26,975)	148,636	3
4	Other (specify):	0	0	27,624	27,624	0	27,624	4
5	TOTAL General Services	410,541	255,083	273,546	939,170	(26,975)	912,194	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	529,692	16,563	0	546,255	0	546,255	6
7	Activities and Social Services	30,619	5,270	0	35,889	0	35,889	7
8	Other (specify):	0	0	0	0	0	0	8
9	TOTAL Health Care and Programs	560,311	21,833	0	582,144	0	582,144	9
	C. General Administration							
10	Administrative and Clerical	143,127	37,038	251,945	432,110	(30,085)	402,025	10
11	Marketing Materials, Promotions and Advertising	65,783	10,890	50,742	127,415	0	127,415	11
12	Employee Benefits and Payroll Taxes	0	0	305,856	305,856	0	305,856	12
13	Insurance-Property, Liability and Malpractice	0	0	53,697	53,697	0	53,697	13
14	Other (specify):	0	0	121,271	121,271	(60,126)	61,145	14
15	TOTAL General Administration	208,910	47,928	783,511	1,040,349	(90,212)	950,138	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,179,762	324,844	1,057,057	2,561,663	(117,187)	2,444,476	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			298,794	298,794	0	298,794	17
18	Interest			200,875	200,875	(9,888)	190,987	18
19	Real Estate Taxes			93,403	93,403	0	93,403	19
20	Rent -- Facility and Grounds			0	0	0	0	20
21	Rent -- Equipment			12,123	12,123	0	12,123	21
22	Other (specify):	0	0	973,948	973,948	0	973,948	22
23	TOTAL Ownership	0	0	1,579,143	1,579,143	(9,888)	1,569,255	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,179,762	324,844	2,636,200	4,140,806	(127,075)	4,013,731	24

Facility Name: CAMBRIDGE HOUSE OF SWANSEA

Report Period Beginning: 01/01/2019 Ending: 12/31/2019

V. STAFFING AND SALARY COSTS (Please report each line separately.)

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	Inc line 12	\$ Inc line 12	1
2	Licensed Practical Nurses	1	23.65	2
3	Certified Nurse Assistants	16	12.38	3
4	Activity Director & Assistants	Inc line 12	Inc line 12	4
5	Social Service Workers	0	0.00	5
6	Head Cook	0	0.00	6
7	Cook Helpers/Assistants	11	11.04	7
8	Dishwashers	0	0.00	8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	3	9.75	10
11	Laundry	0	0.00	11
12	Managers	6	22.87	12
13	Other Administrative	3	23.73	13
14	Clerical	Inc line 13	Inc line 13	14
15	Marketing	Inc line 12	Inc line 12	15
16	Other	0	0.00	16
17	Total (lines 1 thru 16)	39	\$	17

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES

Name	1	City	2
CAMBRIDGE HOUSE		O'FALLON	
CAMBRIDGE HOUSE OF MARYVILLE		MARYVILLE	

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES ☐ NO ☒

Name of related entity: _____ If yes, what is the value of those services? \$ _____
(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES ☐ NO ☒

If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1				\$	1
2					2
3					3
4					4
5					5
Total				\$ 0	6

VI. (B) Management fees paid to unrelated parties Amount of Fee

1	Gardant Management Solutions	\$ 138,748	1
2			2
Total		\$ 138,748	3

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

Facility Name: CAMBRIDGE HOUSE OF SWANSEA Report Period Beginning: 01/01/2019 Ending: 12/31/2019

VIII. OWNERSHIP COSTS

A. Purchase price of land 425,000 Year land was acquired 2008

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar. *Total units on this schedule must agree with page 2.

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	103			2009	\$ 7,878,806	\$ 229,212	27.5	\$ 286,502	\$ 57,290	\$ 3,022,443	1
2									0		2
3									0		3
4									0		4
5									0		5
	Improvement Type										
6	Leasehold Improvements				236,759	12,178	15	15,784	3,606	173,852	6
7									0		7
8									0		8
9									0		9
10									0		10
11									0		11
12									0		12
13									0		13
14									0		14
15									0		15
16									0		16
17	TOTAL (lines 1 thru 16)				\$ 8,115,565	\$ 241,389		\$ 302,286	\$ 60,897	\$ 3,196,296	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 892,130	\$ 678	\$ 178,426	177,748	5	\$ 875,214	18
19	Vehicles	53,624	0	10,725	10,725	5	53,624	19
20	TOTAL (lines 18 and 19)	\$ 945,754	\$ 678	\$ 189,151	188,473		\$ 928,838	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21		\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

Facility Name: CAMBRIDGE HOUSE OF SWANSEA

Report Period Beginning: 01/01/2019 Ending: 12/31/2019

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? YES NO

		1	2	3	4	5	6		8. Is movable equipment rental included in building rental?
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*		YES NO
3	Original Building			/ /	\$			3	
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL		0		\$ 0			7	
									9. Rental amount for movable equipment \$
									10. If the facility rents any vehicles which are used for care-related purposes, please attach a schedule detailing the model year and make, the rental expense for this period and the use of the vehicle.

X. INTEREST EXPENSE

	1	2		3	4	6		7	8	9	
	Name of Lender	Related**		Purpose of Loan	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related										
	Long-Term										
1	GERSHMAN MORTGAGE		X	FIRST MORTGAGE	10/11/12	\$ 9,423,200	\$ 8,106,930	11/1/47	0.0245	\$ 200,875	1
2											2
3											3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 9,423,200	\$ 8,106,930			\$ 200,875	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 9,423,200	\$ 8,106,930			\$ 200,875	10

* If there is an option to buy the building, please provide complete details on an attached schedule.
** If there is any overlap in ownership between the facility and the lender, this must be indicated in column 2.

Facility Name: CAMBRIDGE HOUSE OF SWANSEA

Report Period Beginning: 01/01/2019

Ending: 12/31/2019

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2019

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,680,018	\$	1
2	Cash-Patient Deposits	0		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (109,003))	522,450		3
4	Supply Inventory (priced at)	0		4
5	Short-Term Investments	0		5
6	Prepaid Insurance	96,413		6
7	Other Prepaid Expenses	13,816		7
8	Accounts Receivable (owners or related parties)	0		8
9	Other(specify): See Page 7 Attachment	289,512		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,602,207	\$ 0	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	0		11
12	Long-Term Investments	0		12
13	Land	425,000		13
14	Buildings, at Historical Cost	7,878,806		14
15	Leasehold Improvements, at Historical Cost	236,759		15
16	Equipment, at Historical Cost	945,754		16
17	Accumulated Depreciation (book methods)	(4,125,134)		17
18	Deferred Charges	301		18
19	Organization & Pre-Operating Costs	0		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	0		20
21	Restricted Funds	309,385		21
22	Other Long-Term Assets (specify):	0		22
23	Other(specify):	0		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,670,870	\$ 0	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,273,078	\$ 0	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 24,907	\$	26
27	Officer's Accounts Payable	0		27
28	Accounts Payable-Patient Deposits	0		28
29	Short-Term Notes Payable	0		29
30	Accrued Salaries Payable	44,327		30
31	Accrued Taxes Payable	94,506		31
32	Accrued Interest Payable	16,552		32
33	Deferred Compensation	300		33
34	Federal and State Income Taxes	0		34
	Other Current Liabilities(specify):			
35	See Page 7 Attachment	375,522		35
36		0		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 556,113	\$ 0	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	0		38
39	Mortgage Payable	7,963,310		39
40	Bonds Payable	0		40
41	Deferred Compensation	0		41
	Other Long-Term Liabilities(specify):			
42				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 7,963,310	\$ 0	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 8,519,423	\$ 0	45
46	TOTAL EQUITY	\$ (246,345)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,273,078	\$ 0	47

*(See instructions.)

Facility Name: CAMBRIDGE HOUSE OF SWANSEA

Report Period Beginning: 01/01/2019

Ending:

12/31/2019

XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

		1	
	I. Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 3,840,424	1
2	Discounts and Allowances	(1,175)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,839,249	3
	B. Other Operating Revenue		
4	Special Services	169,650	4
5	Other Health Care Services	0	5
6	Special Grants	0	6
7	Gift and Coffee Shop	0	7
8	Barber and Beauty Care	11,833	8
9	Non-Resident Meals	1,835	9
10	Laundry	0	10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 183,318	11
	C. Non-Operating Revenue		
12	Contributions	0	12
13	Interest and Other Investment Income	9,888	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 9,888	14
	D. Other Revenue (specify):		
15	See Page 8 Attachment	9,629	15
16		0	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 9,629	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 4,042,084	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	939,170	19
20	Health Care/ Personal Care	582,144	20
21	General Administration	1,040,349	21
	B. Capital Expense		
22	Ownership	1,579,143	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 4,140,806	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (98,722)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (98,722)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,718,794	32
33	Private Pay - Net Inpatient Revenue	2,120,455	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 3,839,249	37

Operating Expenses PG 3 Other					
A. General Services			D. Ownership		
Other (specify):			Other (specify):		Amt
5200-5000-0-0	Operating Allocation	-	9100-9101-0-0	Interest & Dividend Income	-
5200-5124-0-0	Exterminating	1,665	9100-9102-0-0	Assessment Income	-
5200-5127-0-0	Rubbish Removal	5,595	9100-9103-0-0	Assessment Expense	-
5200-5130-0-0	Vehicle Expense	4,436	9200-9201-1-0	Amortization - Loan Fees	5,160
5200-5131-0-0	Transportation Service	41	9200-9202-0-0	Financing Fees	-
5300-5140-0-0	Security & Monitoring	15,887	9200-9203-1-0	Mortgage Interest Premium	-
	PG3-4.3	27,624	9200-9204-0-0	Mortgage Service Fee	-
			9200-9205-0-0	Mortgage Insurance Prem	40,994
			9200-9206-0-0	Participation Fee	-
			9200-9207-0-0	Letter of Credit Fee	-
			9200-9208-0-0	Bond & Draw Fee	-
			9200-9209-0-0	Remarketing and Trustee Fee	-
			9200-9210-0-0	Interest Expense-Note	-
			9200-9211-0-0	Interest Expense-LP	-
			9200-9212-0-0	Debt Write-Off	-
			9300-9301-0-0	Partnership Management Fee	-
			9300-9302-0-0	Asset Management Fee	-
			9300-9303-0-0	Incentive Management	1,000,000
			9300-9303-1-0	Incentive Asset Mgmt Fee	-
			9300-9304-0-0	Tax Credit Fees & Incentive Fee	-
			9300-9305-0-0	Organizational Expense	-
			9300-9306-0-0	Developer Fees	-
			9300-9307-0-0	Closing Costs	-
			9700-9702-0-0	Amortization Expense	-
			9900-9901-0-0	Prior Period Adjustments	-
			9900-9902-0-0	Dissolution of Business	-
			9900-9903-0-0	Loss (Gain) on Sale of Assets	(72,206)
			9900-9904-0-0	Business Interruption	-
			9900-9905-0-0	Settlement	-
			9900-9906-0-0	Property Damage Loss	-
			9900-9907-0-0	Abandonment Loss	-
			9900-9908-0-0	Grant Income	-
			9900-9909-0-0	Misc: Title, Recording, Transfer	-
			PG3-22.3	973,948	
C. General Administration					
Other (specify):		Amt			
5160-5060-0-0	Consulting	902			
5160-5063-0-0	Legal	5,553			
5160-5064-0-0	Accounting	155			
5160-5066-0-0	Audit	16,832			
5160-5067-0-0	Contract Labor-Serv Prov	-			
5160-5068-0-0	Contract Labor	37,702			
5180-5079-0-0	Bad Debt - Resident	50,970			
5180-5079-1-0	Bad Debt - Resident - Recovery	-			
5180-5080-0-0	Bad Debt - Resident Prior Period	-			
5180-5081-0-0	Bad Debt - Medicaid Pending Denial	-			
5180-5081-1-0	Bad Debt - Medicaid Pending - Recovery	-			
5180-5082-0-0	Bad Debt - Medicaid Denial Prior Period	-			
5180-5083-0-0	Bad Debt - Medicaid MCO	9,156			
5190-5000-0-0	Other Admin Allocation	-			
	PG3-14.3	121,271			
B. Health Care and Programs					
Other (specify):		PG3-8.3			

Operating Expenses - Reclassifications and Adjustments PG 3			
A. General Services			
Heat and Other Utilities			
3300-3303-0-0	Cable		26,975
	PG3-3.5		26,975
C. General Administration			
Administrative and Clerical			
3300-3301-0-0	Beauty Salon & Manicure		11,833
3300-3304-0-0	Internet Access		-
3300-3321-0-0	Telephone- Connection		17,530
3300-3323-0-0	Telephone- Usage		472
5190-5090-0-0	Contributions		250
	PG3-10.5		30,085
C. General Administration			
Other (specify):			
5180-5079-0-0	Bad Debt - Resident		50,970
5180-5079-1-0	Bad Debt - Resident - Recovery		-
5180-5080-0-0	Bad Debt - Resident Prior Period		-
5180-5081-0-0	Bad Debt - Medicaid Pending Denial		-
5180-5081-1-0	Bad Debt - Medicaid Pending - Recovery		-
5180-5082-0-0	Bad Debt - Medicaid Denial Prior Period		-
5180-5083-0-0	Bad Debt - Medicaid MCO		9,156
	PG3-14.5		60,126
D. Ownership			
Interest			
3300-3380-0-0	Interest Income		6,703
3300-3385-0-0	Interest Income - Reserves		3,186
	PG3-18.5		9,888
D. Ownership			
Other (specify):			
1302-1007-0-0	A/A - Goodwill		-
9200-9209-0-0	Remarketing and Trustee Fee		-
	PG3-22.5		-

Balance Sheet PG 7 Other

Balance Sheet

Other Current Assets Detail		Amt	Current Liabilities Detail		Amt
1102-9971-0-0	A/R-Employee Advance	-	2111-0040-0-0	Construction Account Payable	-
1102-9972-0-0	A/R-Gardant Mgmt Solutions	-	2112-0100-0-0	Accrued Asset Management Fee	-
1102-9973-0-0	A/R-Insurance Reimbursement	195,479	2112-0101-0-0	Accrued Partnership Mgmt Fee	-
1102-9974-0-0	A/R-Subscription Receivable	-	2112-0102-0-0	Accrued Incentive Mgmt Fee	-
1102-9975-0-0	A/R-CIP	-	2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	-
1102-9976-0-0	A/R-Other	94,032	Owner Lo: 2112-0105-0-0	Accrued Liabilities	335,908
1102-9978-0-0	A/R-TIF/Abatement	-	2112-0110-0-0	Accrued Insurance	-
1105-0009-0-0	Transfer Account	-	2112-0115-0-0	Accrued Developer Fee	-
1105-0012-0-0	Undeposited Funds	-	2112-0130-0-0	Accrued MIP	-
PG7-9.1		289,512	2112-0140-0-0	Accrued Vacation	-
			2112-0144-0-0	Payroll Union Dues	-
			2112-0146-0-0	Payroll Benefits	-
			2112-0150-0-0	Security Deposits	-
			2112-0154-0-0	Unclaimed Property	171
			2112-0155-0-0	Reservation Deposit	-
			2112-0156-0-0	Buy Down Credit	-
			2112-0157-0-0	Unapplied Last Month Rent	-
1201-0020-0-0	CIP	-	2112-0158-0-0	Deferred Gain on Sale	-
1201-0021-0-0	CIP- Land Option Addition	-	2112-0159-0-0	Unearned Revenue	39,444
1201-0022-0-0	CIP- Other Addition	-	2112-0159-1-0	Medicaid Prepayments	-
PG7-23.1		-	2112-0159-2-0	Prepaid Medicaid Clearing	-
			2112-0159-3-0	Prepaid Rent	-
			PG7-35.1		375,522

Income Statement PG 8 Other

Income Statement			
Other Revenue		Amt	
3300-3388-0-0	Contract Service-Serv Prov	-	
3300-3390-0-0	Other	1,230	Misc Resident Charges - late fees, call pendants, etc.
3300-3391-0-0	Property Tax Adjustments	-	
3300-3392-0-0	Property Lease Income	2,400	
3300-3393-0-0	Insurance Adjustments	5,999	
3300-3395-0-0	Developer Fee Income	-	
3300-3396-0-0	Home Office Rent Income	-	
3300-3202-0-0	Food & Meal Prep	-	
PG8-15.1		9,629	